

Abstract Of The Disclosure

An improved and automated method of analyzing data is provided. The method includes the steps of: gathering data from at least one field in financial statements from at least two different time periods or views; applying a volume variance subroutine against the gathered data; applying a mix variance subroutine against the gathered data; applying a net revenue change subroutine against the gathered data; applying a cost change subroutine against the gathered data; applying an exchange subroutine against the gathered data; applying a one-time subroutine against the gathered data; and reporting the results of the volume variance subroutine, the mix subroutine, the net revenue change subroutine, the cost change subroutine, the exchange subroutine, and the one-time subroutine.